

**Schedule H** Wisconsin homestead credit claim

**2000**

Place label here or print	Claimant's last name	Claimant's first name and initial	Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2000 <input type="checkbox"/> City of _____ <input type="checkbox"/> Village of _____ <input type="checkbox"/> Town of _____ County of _____ Daytime telephone number (____) _____	Claimant's social security number
	Spouse's last name	Spouse's first name and initial		Spouse's social security number
	Home address (number and street)			<b>▲ IMPORTANT ▲</b> You must enter your social security number(s)
	City or post office, state, and zip code			

- Questions** Questions 1 to 8 must be answered. See page 4. **If your spouse was age 65 or over, check here**
- 1 What was your age as of December 31, 2000? (if you were under 18, you do not qualify for homestead credit for 2000) . . . **1** Fill in age
  - 2 Were you a legal resident of Wisconsin for all of 2000? (see page 4; if "no," you do not qualify) . . . . . 2  Yes  No
  - 3 Were you claimed or will you be claimed as a dependent on someone else's 2000 federal income tax return? (if "yes" and you were under age 62 on December 31, 2000, you do not qualify) . . . . . 3  Yes  No
  - 4 a. Are you now living in a nursing home? (if "yes," indicate the date you entered \_\_\_\_\_ and the nursing home name and address \_\_\_\_\_) . . . 4a  Yes  No  
 b. If "yes," are you receiving medical assistance under Title XIX? (if both 4a and 4b are "yes," you do not qualify) . . . 4b  Yes  No
  - 5 a. Homeowners — Was your home for 2000 located on more than one acre of land? . . . . . 5a  Yes  No  
 b. If "yes," was your home part of a farm? (if 5a is "yes" and 5b is "no," complete Schedule 2) . . . . . 5b  Yes  No
  - 6 Was your home used for other than personal or farm use while you lived there in 2000? (if "yes," see Schedule 3) . . . 6  Yes  No
  - 7 a. Did you become married  or divorced  in 2000? (if "yes," fill in date \_\_\_\_\_; **see page 12**) . . . 7a  Yes  No  
 b. If married, did you and your spouse maintain separate homes on December 31, 2000? (if "yes," **see page 11**) . . . 7b  Yes  No
  - 8 Did you receive any Wisconsin Works payments or county relief during 2000? (if "yes," complete Schedule 4) . . . . . 8  Yes  No

**Household Income** Include all 2000 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8

- 9 Wisconsin income from your 2000 Wisconsin income tax return. If you **already filed** your income tax return, attach a copy marked "Duplicate"; see page 3, Part B.1, paragraph 3 . . . . . 9 \_\_\_\_\_
- 10 If you or you and your spouse **are not filing** a 2000 Wisconsin income tax return, fill in **taxable** income on lines 10a and b  
 a. Wages \_\_\_\_\_ + Interest \_\_\_\_\_ + Dividends \_\_\_\_\_ = 10a \_\_\_\_\_  
 b. Other taxable income. Attach a schedule . . . . . 10b \_\_\_\_\_
- 11 Other household income. Do not include amounts filled in on line 9 or 10  
 a. Income adjustments. Complete Schedule 1 . . . . . 11a \_\_\_\_\_  
 b. Unemployment compensation . . . . . 11b \_\_\_\_\_  
 c. Social security, SSI, and railroad retirement benefits, including Medicare premium deductions . . . . . 11c \_\_\_\_\_  
 d. Nontaxable scholarships, fellowships, grants (see page 7), and military compensation or cash benefits . . . . . 11d \_\_\_\_\_  
 e. Pensions and annuities; IRA, Keogh, SEP, and SIMPLE distributions; veterans' pensions; and disability payments . 11e \_\_\_\_\_  
 f. Workers' compensation, income continuation, and loss of time insurance . . . . . 11f \_\_\_\_\_  
 g. Support money and maintenance payments (court ordered) . . . . . 11g \_\_\_\_\_  
 h. Wisconsin Works payments, county relief, and other cash public assistance. Complete Schedule 4 . . . . . 11h \_\_\_\_\_
- 12 a. Subtotal. Add lines 9 through 11h . . . . . 12a \_\_\_\_\_  
 b. Number of qualifying dependents. Do not count yourself or your spouse (see page 7) . . . . .  x \$250 = 12b \_\_\_\_\_  
 c. Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed) . . . . . 12c \_\_\_\_\_

**Taxes and/or Rent** If you received Wisconsin Works payments or county relief, see Schedule 5

- 13 Homeowners — Fill in net 2000 property taxes on your homestead, payable in 2001 (see pages 8 to 10) . . . . . 13 \_\_\_\_\_
- 14 Renters — Fill in allowable rent from line 13a of your rent certificate(s) (see pages 9 and 10)  
 Rent — heat included (line 13b of rent certificate(s) is "Yes") . . . . . 14a  x .20 (20%) = 14b \_\_\_\_\_  
 Rent — heat not included (line 13b of rent certificate(s) is "No") . . . . . 14c  x .25 (25%) = 14d \_\_\_\_\_
- 15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 5) . . . . . 15 \_\_\_\_\_

**Credit Computation**

- 16 Fill in the **smaller** of (a) amount on line 15 or (b) \$1,450 . . . . . 16 \_\_\_\_\_
- 17 Using household income on line 12c, find the appropriate amount from **Table A** (page 13) and fill in here . . . . . 17 \_\_\_\_\_
- 18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in -0-; no credit is allowable) . . . . . 18 \_\_\_\_\_
- 19 Homestead credit — Using the amount on line 18, find the appropriate amount from **Table B** (page 14) and fill in here **19** \_\_\_\_\_

If you file a Wisconsin income tax return, attach this claim to the return. Fill in your homestead credit on line 31 of Form 1A, line 43 of Form 1, or line 61 of Form 1NPR. You CANNOT file Form WI-Z with a homestead credit claim.

**Sign Here** Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Attach 2000 rent certificate(s) and/or copy of 2000 tax bill to the back of this claim

Claimant's signature, date	Spouse's signature	For Department Use Only											
<b>Mail to:</b> Wisconsin Department of Revenue PO Box 34 Madison WI 53786-0001	 DON'T mail this claim UNLESS a rent certificate or property tax bill (or closing agreement) is attached	R	YR	T	D	A	C	<input type="text"/>					
			00										

**Schedule 1 Income Adjustments – see instructions for line 11a on pages 5 and 6**

1	Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, line 27	1	_____
2	Car or truck depreciation (standard mileage rate)	2	_____
3	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	3	_____
4	Capital gains not taxable and Section 121 exclusion of gain from sale of residence	4	_____
5	Contributions to IRA, Keogh, SEP, SIMPLE, and deferred compensation plans	5	_____
6	Nontaxable interest on United States securities (e.g., U.S. Savings Bonds), and state and municipal bonds	6	_____
7	Net operating loss carryforward and capital loss carryforward	7	_____
8	Income of nonresident spouse or part-year resident spouse and nontaxable income from sources outside Wisconsin	8	_____
9	Resident manager's rent reduction, clergy housing allowance, and nontaxable Native American income	9	_____
10	Total income adjustments — Add lines 1 through 9. Fill in here and on line 11a of Schedule H	10	_____

**Schedule 2 Allowable Taxes for Home on More Than One Acre of Land**

- Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 4 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

1	Assessed value of land (from tax bill)	_____
2	Number of acres of land	_____
3	Divide line 1 by line 2	_____
4	Assessed value of improvements (from tax bill)	_____
5	Add line 3 and line 4	_____
6	Add line 1 and line 4 (total assessed value)	_____
7	Divide line 5 by line 6	_____
8	Net 2000 property taxes (see instructions for line 13 on pages 8 to 10)	_____
9	Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 3 or 5 below	_____

**Schedule 3 Allowable Taxes/Rent If Home Was Used Partly for Purposes Other Than Farm or Personal Use**

- Complete this schedule if your homestead (as defined on page 4 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2000. Only the personal portion of your property taxes/rent may be claimed.
- See paragraph 3 under "Exceptions: Homeowners and /or Renters" (page 9) for additional information.

1	Net 2000 property taxes/rent or amount from line 9 of Schedule 2 (see pages 8 and 9)	_____
2	Percentage of homestead used solely for personal purposes	_____
3	Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or line 1 or 2 of Schedule 5 below	_____

**Schedule 4 Income from Cash Public Assistance and County Relief Programs**

Fill in the amount of all cash public assistance and county relief payments you received for each month of 2000. On line 1 include Wisconsin Works payments. On line 2 include kinship care payments. **If you fill in line 1 or 3, refer to Schedule 5 to see if it applies to you.** If you fill in "Other" amounts on line 4, attach a schedule listing the sources. See instructions for line 11h on page 7.

2000	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1 Wisconsin Works													
2 Kinship Care													
3 County Relief													
4 Other													

5 Total. Add lines 1, 2, 3, and 4 of the "Total" column. Fill in here and on line 11h of Schedule H \_\_\_\_\_

**Schedule 5 Taxes/Rent Reduction for Wisconsin Works or County Relief Recipients**

Complete this schedule if, for any month of 2000, you received a) Wisconsin Works payments, or b) county relief payments of \$400 or more. However, if you received these payments for all 12 months of 2000, do not complete Schedule H; you do not qualify for homestead credit.

*Example:* You received Wisconsin Works payments for 4 months in 2000. Rent paid for 2000 was \$4,500, and heat was included.

<b>Line</b>		
2	20% of rent paid (\$4,500 x .20)	\$900
4	Monthly rent (\$900 ÷ 12)	\$ 75
5	Number of months <b>no</b> Wisconsin Works received	8
6	Reduced rent (\$75 x 8 months)	\$600

In this example, \$600 would be filled in on line 15 of Schedule H.

1	Homeowners – fill in the net 2000 property taxes on your homestead	_____
2	Renters – if heat <b>was</b> included, fill in 20% (.20), or if heat <b>was not</b> included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 3	_____
3	Add line 1 and line 2; fill in the <b>smaller</b> of a) the total of lines 1 and 2, or b) \$1,450	_____
4	Divide line 3 by 12	_____
5	Number of months in 2000 for which you did <b>not</b> receive a) any Wisconsin Works payments, or b) county relief payments of \$400 or more	_____
6	Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14	_____

**Note Homeowners Age 65 or Older** – For information about the Property Tax Deferral Loan Program, see the front cover of the instructions.